FISCAL NOTE

SB 1219 - HB 900

March 26, 1997

SUMMARY OF BILL: Exempts school uniforms from the sales tax.

ESTIMATED FISCAL IMPACT:

Decrease State Revenues - Exceeds \$100,000 Decrease Local Govt. Revenues - Exceeds \$40,000

Assumes approximately 16,000 students in private schools wearing uniforms costing an average of \$45 each, with each student owning three uniforms.

Also assumes an average local government sales tax rate of 2.25%.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director